

# DRAFT EUROPEAN SUSTAINABILITY REPORTING STANDARDS

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## ESRS E2 Pollution

Basis for conclusions



This Basis for conclusions (March 2023) relate to the draft ESRS issued in November 2022.

**DISCLAIMER**

This Basis for Conclusions accompanies but is not part of the Draft Standard ESRS E2 *Pollution*. It summarises the considerations of the EFRAG SRB and the references to other standard setting initiatives or regulations used in developing the proposed contents of the [draft] Standard.

It does not reflect the position of the European Union or European Commission DG Financial Stability, Financial Services and Capital Markets Union (DG FISMA).

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## Objective

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- BC1. The objective of this [Draft] Standard is to set disclosure requirements that cover the information required by undertakings across all sectors (subject to the materiality assessment according to ESRS 1 *General requirements*) in order to report under a double materiality perspective. It covers in particular:
- (a) the impacts (in particular emissions of pollutants);
  - (b) the actions and their results;
  - (c) the material risks and opportunities arising from the undertaking's impacts and dependencies; and
  - (d) the effects of risks and opportunities on the undertaking's development, performance and position over the short, medium and long-term and therefore on its ability to affect the undertaking's cash flows, performance, position, development, cost of capital or access to finance.

## Context and reference table

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### Approach to drafting of the standard

- BC2. The approach to drafting this standard has been described in the cover note of the consultation documents.
- BC3. The [Draft] ESRS E2 *Pollution* cover disclosure proposals related to pollution of air, water, or soil, as already defined in EU existing legislation. In addition, the [Draft] ESRS E2 covers substances of concern including substances of very high concern considering the emissions of chemicals can cause long-term negative effects for human health or the environment.
- BC4. According to recital 48 of CSRD, "Achieving a climate-neutral and circular economy **without diffuse pollution** requires the full mobilisation of all economic sectors". Thus, the topic is relevant across sectors and the pollution prevention and control is defined as an environmental objective that contribute to the environmental protection.
- BC5. Besides, all environment objectives are interrelate as provided in the Taxonomy Regulation and reminded in the Platform on Sustainable Finance's report with recommendations on technical screening criteria for the four remaining environmental objectives of the EU Taxonomy. Hence the provisions of ESRS E2 are to be read in conjunction with other environmental standards.

- BC6. This Standard arises from the relevant provisions from the CSRD, from existing EU legislation (Industrial Emissions Directive [IED]<sup>1</sup>, Seveso III Directive<sup>2</sup>, EU Taxonomy<sup>3</sup>, SFDR<sup>4</sup>, E-PRTR<sup>5</sup>, PEF/OEF<sup>6</sup>, EMAS<sup>7</sup>, REACH, CLP<sup>8</sup>) and from the Chemicals Strategy for Sustainability (2020) and EU Action Plan: “Towards a Zero Pollution for Air, Water and Soil” (ZPAP).
- BC7. In the development of [Draft] ESRS E2 several international initiatives have been considered, including:
- (a) the GRI and in particular the international standard that cover air pollutants that have significant adverse impacts on ecosystems, air quality, agriculture, and human and animal health;
  - (b) TNFD as a global, market-led initiative with the mission to develop and deliver a risk management and disclosure framework for organisations to report and act on evolving nature-related risks and opportunities, with the ultimate aim of supporting a shift in global financial flows away from nature-negative outcomes and toward nature-positive outcomes
  - (c) TCFD as a global framework structured around four thematic areas that represent core elements of how organizations operate: governance, strategy, risk management, and metrics and targets
  - (d) the proposed performance measures with those of the SASB, based on the KPIs considered for sector-specific standards;
  - (e) the WEF metrics (World Economic Forum, ‘Measuring Stakeholder Capitalism, Towards Common Metrics and Consistent Reporting of Sustainable Value Creation’, White Paper, September 2020).
  - (f) the Natural Capital Protocol<sup>9</sup>; and
  - (g) the ISO Standard 14008:2019, covering the monetary valuation of environmental impacts and related environmental aspects, as well as other pollution and air quality ISO standards.

#### **EU legislation and policies alignment:**

- BC8. To ensure consistency with the public policy targets of the European Union, and to align with other initiatives, the [Draft] ESRS E2 has closely considered the following publications:

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<sup>1</sup> DIRECTIVE 2010/75/EU OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 24 November 2010 on industrial emissions (integrated pollution prevention and control)

<sup>2</sup> DIRECTIVE 2012/18/EU OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 4 July 2012 on the control of major-accident hazards involving dangerous substances

<sup>3</sup> Platform on Sustainable Finance’s report with recommendations on technical screening criteria for the four remaining environmental objectives of the EU taxonomy, 30 March 2022

<sup>4</sup> “Adverse sustainability indicators” from the [SFDR PAI Indicators, Annex I](#)

<sup>5</sup> European Pollutant Release and Transfer Register (E-PRTR), <https://ec.europa.eu/environment/industry/stationary/e-prtr/legislation.htm>

<sup>6</sup> Final Product Environmental Footprint and Organisation Environmental Footprint methods (2013, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32013H0179>)

<sup>7</sup> EMAS regulations published under [https://ec.europa.eu/environment/emas/emas\\_publications/policy\\_en.htm](https://ec.europa.eu/environment/emas/emas_publications/policy_en.htm)

<sup>8</sup> [Regulation \(EC\) No 1272/2008 – classification, labelling and packaging of substances and mixtures](#)

<sup>9</sup> Natural Capital Coalition. 2016. “Natural Capital Protocol”. (Online) available at: [www.naturalcapitalcoalition.org/protocol](http://www.naturalcapitalcoalition.org/protocol)

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- (a) the Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (IED);
- (b) the Directive 2012/18/EU of the European Parliament and of the Council of 4 July 2012 on the control of major-accident hazards involving dangerous substances;
- (c) EU Regulation 166/2006 concerning the establishment of a European Pollutant Release and Transfer Register (E-PRTR Regulation);
- (d) the Commission Recommendation (EU) 2021/2279 of 15 December 2021 on the use of the Environmental Footprint methods to measure and communicate the life cycle environmental performance of products and organisations;
- (e) the Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a community eco-management and audit scheme (EMAS Regulation); and
- (f) the EU Action Plan: “Towards a Zero Pollution for Air, Water and Soil” (ZPAP) as a key deliverable of the EU Green Deal, adopted by the EU Commission on 12 May 2021.

- BC9. The IED stipulates that “in order to prevent, reduce and as far as possible eliminate pollution arising from industrial activities in compliance with the “polluter pays” principle and the principle of pollution prevention, it is necessary to establish a general framework for the control of the main industrial activities, giving priority to intervention at source, ensuring prudent management of natural resources and taking into account, when necessary, the economic situation and specific local characteristics of the place in which the industrial activity is taking place.” The IED’s framework introduces the best available techniques (“BAT”) concept, and this has been taken into account when developing the [Draft] ESRS E2, e.g. DR E2-4.
- BC10. The Platform on Sustainable Finance’s report with recommendations on technical screening criteria for the four remaining environmental objectives of the EU taxonomy published on 30 March 2022, contains headline ambition levels regarding pollution. However, it has to be stated that those headline ambition levels are not necessarily reflecting level one legislative texts of the EU, so only elements of these headline ambition levels were considered in the elaboration of [Draft] ESRS E2.
- BC11. The SFDR RTS, published by the European Commission on 6 April 2022, require a mandatory reporting template to describe how principal adverse impacts on sustainability factors are taken into consideration in investment decisions.<sup>10</sup> The metrics under the [Draft] ESRS E2 have been built around the SFDR PAI indicators in order to provide reliable data to financial market participants for fulfilling their disclosure obligation.
- BC12. The European Pollutant Release and Transfer Register (“E-PRTR” Regulation) provides one basis for concluding on performance measures, which non-financial undertakings shall disclose also under the ESRS E2 Pollution. The E-PRTR clearly defines “Activities” as well as “Pollutants” that are already today required to be disclosed under the E-PRTR. Thus, the E-PRTR Regulation may be considered a reference point as contextual information under DR E2-4 and DR E2-5.
- BC13. The Commission Recommendation (EU) 2021/2279 of 15 December 2021 on the use of the Environmental Footprint methods to measure and communicate the life cycle environmental performance of products and organisations “promotes the use of the environmental footprint methods in relevant policies and schemes related to the measurement or communication of the life cycle environmental performance of products or organisations”. When performing the materiality assessment of the [Draft] ESRS E2 Pollution under AR 8, the undertaking may consider this Recommendation.

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<sup>10</sup> Sustainable Finance Disclosure Regulation (SFDR) draft Regulatory Technical Standards (RTS), published on 2 February 2021, page 59-82

- BC14. The objective of the EMAS Regulation “is to promote continuous improvements in the environmental performance of organisations by the establishment and implementation of environmental management systems by organisations, the systematic, objective and periodic evaluation of the performance of such systems, the provision of information on environmental performance, an open dialogue with the public and other interested parties and the active involvement of employees in organisations and appropriate training.” When developing the Disclosure Requirement, those have been compared to this Regulation.
- BC15. ZPAP11 is an important framework as it stipulates the EU ambitions towards pollution prevention and control and should therefore be taken into account by non-financial undertakings when reporting on arising risks and opportunities related to pollution prevention and control. ‘The main objective of this action plan is to provide a compass for including pollution prevention in all relevant EU policies, maximising synergies in an effective and proportionate way, stepping up implementation and identifying possible gaps or trade-offs. To steer the EU towards the 2050 vision of a Healthy Planet for All, this action plan sets key 2030 targets to speed up pollution reduction. [...] Under EU law, Green Deal ambitions and in synergy with other initiatives, by 2030 the EU should reduce, among the other goals by 50% plastic litter at sea and by 30% microplastics released into the environment. This action plan also sets out key actions for 2021-2024 to complement the many relevant actions in other European Green Deal initiatives, including the chemicals strategy for sustainability.’<sup>12</sup> As such, under DR E2-1 the undertaking may include contextual information on the relations between its policies implemented and how they may contribute to the EU Action Plan “Towards a Zero Pollution for Air, Water and Soil”. It has to be stated that the regulatory environment regarding pollution within the European Union is under dynamic development and will further evolve as the [Draft] ESRS E2 will enter into effect. Therefore, changes to the [Draft] ESRS E2 might occur as the regulatory framework within the European Union might change.
- BC16. In order to comply with the requirements of the CSRD, considering the EU legislative framework and taking into account current international frameworks, the following disclosure requirements emerge as most relevant:

Disclosure Requirement	Accounting directive ref.	European framework references	International framework references
<b>Disclosure Requirement E2-1 – Policies implemented to prevent and control related to pollution</b>	Article 19a 2(a)(iii) and (v) Article 19a 2(d)	Directive 2012/18/EU of the European Parliament and of the Council of 4 July 2012 on the control of major-accident hazards involving dangerous substances	
<b>Disclosure Requirement E2-2 – Actions and resources related to pollution</b>	Article 19a 2(a)(iii) and (v) Article 19a 2(e)(iii)	Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, in conjunction with the Delegated Acts	

Disclosure Requirement	Accounting directive ref.	European framework references	International framework references
		on Technical Screening Criteria for the environmental objectives	
<b>Disclosure Requirement E2-3 – Targets related to pollution</b>	Article 19a 2(a)(v) Article 19a 2(b) Article 19a 2(g) Article 19a 3	Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment EU Action Plan: “Towards a Zero Pollution for Air, Water and Soil” (ZPAP)	
<b>Disclosure Requirement E2-4 – Pollution of air, water and soil</b>	Article 19a 2 (f) (l) and 2 (g) Article 19a 3 Article 19b 2(a)(v)	Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) EU Regulation 166/2006 concerning the establishment of a European Pollutant Release and Transfer Register (E-PRTR Regulation) <b><u>Sustainable Finance Disclosure Regulation (SFDR) PAI indicators</u></b> <b><u>[Emissions to water; Emissions of inorganic pollutants; Emissions of air pollutants; Emissions of ozone-depleting substances]</u></b>	GRI 305-6 & 305-7 WEF Metrics Natural capital protocol WHO Global Air Quality guidelines (WHO AQGs)
<b>Disclosure Requirement E2-5 – Substances of concern and most harmful substances of very high concern</b>	Article 19a 2 and 2(g) Article 19a 3 Article 19a 2(a)(v)	EU Action Plan: “Towards a Zero Pollution for Air, Water and Soil” (ZPAP) Classification, Labelling and Packaging (CLP) Regulation ((EC) No 1272/2008 Regulation (EC) No 1907/2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) Chemicals Strategy for Sustainability Towards a Toxic-Free Environment Platform on Sustainable Finance’s report on the four remaining environmental objectives from March 2022	--
<b>Taxonomy Regulation for pollution</b>	Article 19a 2 and 2(g) Article 19a 2(a)(v)	Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the	--



Disclosure Requirement	Accounting directive ref.	European framework references	International framework references
<b>prevention and control including enabling activities</b>	Article 19a 3(c)	establishment of a framework to facilitate sustainable investment, in conjunction with the Commission Delegated Regulation (EU) 2021/2178	
<b>Disclosure Requirement E2-6 – Potential financial effects from pollution-related impacts, risks and opportunities</b>	Article 19a 2 and 2(g) Article 19a 3 Article 19a 2(a)(v)	Directive 2012/18/EU of the European Parliament and of the Council of 4 July 2012 on the control of major-accident hazards involving dangerous substances	--

## Structure of ESRS E2 Pollution

- BC17. The architecture of the standard follows the one from ESRS 2 and metrics are articulated around (i) pollution of air, water and soil from ZPAP on one side and (ii) substances of concerns and substances of very high concern on the other side with different priority strategies along the mitigation hierarchy as explained under policies.
- BC18. Regarding metrics on pollution of air, water and soil, SRB decision was to strictly stick to SFDR Principal Adverse Indicators for this sector-agnostic standard, with the exception of microplastics which were added given the major concerns around their spreading and the threats they pose.
- BC19. Substances of concern and substances of very high concern (Candidate list) refer to terminologies and classifications used in REACH regulation and proposed in the Chemicals Strategy for Sustainability. They were also included due to their potential severity and impact on human health and the environment.

## Disclosure Requirements

### ESRS 2 General disclosures

- BC20. The topical [Draft] ESRS E2 includes only one additional pollution-specific Disclosure Requirement related to the process for materiality assessment.
- BC21. Due to their activities and business relationships, several undertakings contribute – to varying extents – to pollution. In addition, pollution will increasingly affect the operations of undertakings and influence the undertaking’s cash flows, performance, position, development, cost of capital or access to finance. The transition to ensuring a mitigation of pollutants can also bring along opportunities, e.g. for undertakings offering products and services that contribute to policy objectives.
- BC22. The materiality assessment is the pillar around which the undertaking identifies the material impacts, risks and opportunities to be reported. For E2, as for other environmental standards, the materiality assessment would be performed using the LEAP approach which is also elaborated on by TNFD and structured around four different phases: (i) locate; (ii) evaluate; (iii) assess; (iv) report.

## Impact, risk and opportunity management

### ***Disclosure Requirement E2-1 – Policies implemented to prevent and control pollution***

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- BC23. The CSRD requires undertakings to provide a description of the undertaking's policies in relation to sustainability matters.
- BC24. While the description of the policies should follow the approach set out in the [Draft] standard ESRS 2 *General disclosures*, the specific pollution aspects were driven by referencing existing European strategies, action plans and frameworks.
- BC25. Under EU framework, the development and deployment of the sustainable chemicals enable the green and digital transitions and protect environment and human health. The innovation for the green transition of the chemical industry and its value chains must be stepped up and the chemicals policy must evolve and respond more rapidly and effectively to the challenges posed by hazardous chemicals.
- BC26. In that context, undertakings are called to disclose the policies they have adopted related to:
- (a) the prevention, control and mitigation of pollution of air, water and soil;
  - (b) the minimisation and substitution of substances of concern;
  - (c) the phase-out of substances of very high concern;
  - (d) while explaining also the policies to prevent incidents.

### ***Disclosure Requirement E2-2 – Actions and resources related to pollution***

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- BC27. The CSRD requires undertakings to disclose any actions taken by the undertaking to prevent, mitigate, remediate or bring an end to actual or potential adverse impacts, and the result of such actions.
- BC28. While the disclosures in relation to action plans should follow the approach set out in the [Draft] ESRS 2, the specific pollution aspects were determined by referencing existing European frameworks.
- BC29. ZPAP suggests that providing “less polluting goods and services entails significant business opportunities, already mobilising EU companies towards innovative solutions” and calls for pollution to be prevented at the source, if prevention is not possible pollution should be minimised and where pollution occurred, it should be remediated.<sup>13</sup>
- BC30. The Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) underlines the importance of the “best available techniques (BAT)” concept to grant permits for installations, so that meeting BAT requirements is an important element of pollution related action plans and resources, in particular as BAT requirements can develop dynamically as stipulate in this directive: ‘In order to take account of developments in best available techniques or other changes to an installation, permit conditions should be reconsidered regularly and, where necessary, updated, in particular where new or updated BAT conclusions are adopted.’
- BC31. Taken together these EU frameworks provide for a core set of topics around which to include disclosures within ESRS E2, and these have been used in drafting the proposed Disclosure Requirements.
- BC32. An important role in the disclosure requirements related to actions and resources is played by the mitigation hierarchy. The undertaking shall allocate actions and resources around the three layers of the mitigation hierarchy (avoid, reduce, restore).

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<sup>13</sup> EU Action Plan: ‘Towards a Zero Pollution for Air, Water and Soil’, [https://ec.europa.eu/environment/strategy/zero-pollution-action-plan\\_en#ecl-inpage-211](https://ec.europa.eu/environment/strategy/zero-pollution-action-plan_en#ecl-inpage-211), p. 2+4

## Metrics and targets

### ***Disclosure Requirement E2-3 – Targets related to pollution***

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- BC33. The CSRD requires undertakings to disclose the time-bound targets related to sustainability matters including a description of the progress the undertaking has made towards achieving those targets, and a statement of whether the undertaking's targets related to environmental factors are based on conclusive scientific evidence.
- BC34. While the description of the targets should follow the approach set out in the [Draft] standard ESRS 2, the specific pollution aspects were determined by referencing existing European frameworks and reflecting the structure of the metrics within the standard.
- BC35. A key source of mandatory goals and targets in the EU is the IED which prescribes, concerning the permit for certain installations, that 'the permit should also include emission limit values for polluting substances, or equivalent parameters or technical measures, appropriate requirements to protect the soil and groundwater and monitoring requirements.'
- BC36. Alignment with ZPAP was sought through the disclosure of how targets support the reduction and substitution of substances of concern and substances of very high concern.
- BC37. Under the CSRD provision, ecological thresholds have been introduced in order to strengthen the process of the targets setting based on conclusive scientific evidence. In that context, useful guidance is also provided by TNFD on the use of the methods by the Science-Based Targets Initiative for Nature (SBTN)

### ***Disclosure Requirement E2-4 – Pollution of air, water and soil***

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- BC38. The Disclosure Requirement is based on the structure and the content of the headline ambition level of the EU Taxonomy proposal for Pollution Prevention and Control, while the metrics reflect SFDR Principal Adverse Indicators, with the exception of microplastics.
- BC39. Those metrics also show some consistency with GRI standard on emissions and the metrics 305-6 (ozone-depleting substances) and 305-7 (air emissions) in the GRI Standard on Emissions.
- BC40. Providing information on SFDR PAI was extremely important for the financial market participants own needs.
- BC41. SRB has also decided to include an additional indicator on the volume of microplastics used or generated by the undertaking under DR E2-4. Indeed, microplastics can be released directly into the environment or can result from the degradation of larger pieces of plastic. The problem with microplastics is that—like plastic items of any size—they do not readily break down into harmless molecules. Plastics can take hundreds or thousands of years to decompose—and in the meantime, wreak havoc on the environment. Disclosing such quantitative information gives the real measure of the impact generated by the undertaking to the environment, human and animal health.
- BC42. The EU Commission has undertaken steps to align more closely the EU's air quality standards with the WHO AQGs. The EU Zero Pollution Action Plan notes that "in 2022 the Commission will propose that the EU's air quality standards be aligned more closely with the upcoming WHO recommendations". In this context, the WHO Global Air Quality Guidelines 2021 (WHO AQGs)<sup>14</sup> stated:
- (a) 'identify the levels of air quality necessary to protect public health worldwide';
  - (b) 'provide recommendations on air quality guidelines levels (and interim targets) for fine particle matter ("PM<sub>2.5</sub>"), inhalable particulate matter ("PM<sub>10</sub>"), Ozone(O<sub>3</sub>), nitrogen dioxide ("NO<sub>2</sub>"), Sulphur dioxide ("SO<sub>2</sub>") and carbon monoxide ("CO"), and qualitative good practice statements for certain types of particulate matter'; and

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<sup>14</sup><https://ec.europa.eu/environment/air/quality/documents/20210923%20-%20AAQ%20Revision%20-%20Stakeholder%20Meeting%20-%20WHO%20AQ%20Guidelines.pdf>

- (c) 'Guideline levels can be used as an evidence-informed reference to help decision-makers in setting legally binding standards and goals for air quality management'.

Pollution should not be reported on only in absolute or intensity terms but should most importantly be reported on through contextual information. For this purpose, the [Draft] ESRS E2 refers to air quality indices, the degree of urbanization on where pollution occurs, and the amount of pollution of water and soil occurring in areas of high-water stress. Considering that some of these definitions do not exist consistently on a global scale, all those contextual specifications are voluntary and hence have been moved to application requirements.

### ***Disclosure Requirement E2-5 – Substances of concern and substances of very high concern***

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- BC43. As underlined in the *Chemicals Strategy for Sustainability Towards a Toxic-Free Environment*, chemical pollution is one of the key drivers putting the Earth at risk, impacting and amplifying planetary crises such as climate change, degradation of ecosystems and loss of biodiversity. New chemicals and materials must be inherently safe and sustainable, from production to end of life, while new production processes and technologies must be deployed to allow the chemical industry's transition to climate neutrality.
- BC44. The DR has been built around the concept of substances of concern within the EU Chemicals Strategy for Sustainability and Substances of Very High Concern following REACH terminology. These chemical substances are recognised as having a chronic effect for human health or the environment. The Chemicals Strategy for Sustainability also mentions the substances which hamper recycling for safe and high quality secondary raw materials but was not retained in the standard at this stage because of the lack of clarity around this concept which would have questioned the quality of the information disclosed.
- BC45. Substances of very high concern (SVHC) represent a sub-group of Substances of Concern (SoC) with the most serious negative effects to the environment, health and wildlife, as identified in accordance with Article 59(1) of Regulation (EC) 1907/2006 (REACH).

### ***Disclosure Requirement E2-6 – Financial effects from pollution-related impacts, risks and opportunities***

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- BC46. The final text of CSRD (article 19 a 1) requires setting disclosure requirements in ESRS that allow to report information necessary to understand how sustainability matters affect the cash flows, performance, position, development, cost of capital or access to finance over the short-, medium- and long-term (financial effects).
- BC47. The phase-in provisions related to E2-6 have been included in the appendix of ESRS 1 due to the immaturity of reporting data and methodology challenges faced by several undertakings. Indeed, three years of qualitative information is allowed instead of quantitative information on potential financial effects of pollution. In any case, undertakings can disclose qualitative information where quantitative disclosure cannot be practicable.
- BC48. This Disclosure Requirement has been harmonised throughout environmental standards, but some specific elements regarding pollution were also added to better grasp the financial effects of impacts, risks and opportunities related to pollution: share of turnover with substances of concern and substances of very high concern, operating and capital expenditures that are related to major incidents and deposits and information on provisions for environmental protection and remediation costs.

## Appendix: Sources of terms

<b>Air pollutants</b>	Directive (EU) 2016/2284 of the European Parliament and of the Council (15)
<b>Article</b>	(REACH Regulation Article 3 (3))
<b>Best Available Techniques (BAT)</b>	Article 3 point 10 of Directive 2010/75/EU
<b>BAT Conclusions</b>	Industrial Emissions Directive (IED), Article 3
<b>BAT-AEL</b>	Industrial Emissions Directive (IED), Article 3
<b>BAT-AEPL</b>	<a href="https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32012D0119&amp;from=EN">https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32012D0119&amp;from=EN</a>
<b>BREF or EU Best available techniques reference documents</b>	Industrial Emissions Directive (IED), Article 3
<b>Ecological (or socio-ecological) threshold (or breakpoint)</b>	Ipbes glossary <a href="https://ipbes.net/glossary/ecological-or-socio-ecological-breakpoint-or-threshold">https://ipbes.net/glossary/ecological-or-socio-ecological-breakpoint-or-threshold</a>
<b>Emission</b>	Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on Industrial Emissions (integrated pollution prevention and control), at Article 3(4)
<b>Emissions to water</b>	Directive 2013/39/EU, Annex I
<b>Inorganic pollutants</b>	Article 3, point (13) of Directive 2010/75/EU
<b>Installation</b>	IPPC Directive 2008/1/EC, Article 2(3)
<b>Ozone-depleting substances</b>	Montreal Protocol on Substances that Deplete the Ozone Layer
<b>Pollutant</b>	REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088), at Article 2(10)
<b>Pollution</b>	Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on Industrial Emissions (integrated pollution prevention and control), at Article 3(2).
<b>Pollution of soil</b>	Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on Industrial Emissions (integrated pollution prevention and control), at Article 3(2)
<b>Site</b>	REGULATION (EC) No 1907/2006 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) at Article 3 (16)
<b>Soil</b>	Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on Industrial Emissions (integrated pollution prevention and control), at Article 3(21).
<b>Specific loads</b>	COMMISSION IMPLEMENTING DECISION of 10 February 2012 laying down rules concerning guidance on the collection of data and on the drawing up of BAT reference documents and on their quality, assurance

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	referred to in Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions, page 36.
<b>Substances of concern</b>	EU Chemicals Strategy for Sustainability
<b>Substances of Very High Concern</b>	Article 57 & 59 (1) of Regulation (EC) 1907/2006 (REACH)



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